From-NEW YORK STOCK EXCHANGE

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T-513 P.002/003 F-882 New York Stock Exculange, inc.

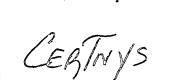
20 Broad Street

tel: 212.656.5026 fax: 212.656.5893 pmadho@nyse.com

New York, NY 10005

Paras Madho Manager Securities Operations





October 15, 2004

Mr. Brian Johnson Branch Chief Securities and Exchange Commission Branch of Filer Support 2 Room 1004 -- STOP/1-4 450 Fifth Street, NW Judiciary Plaza Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, THE MOSAIC COMPANY, Common Stock, \$0.01 par value and 7.50% Mandatory Convertible Preferred Shares and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 15, 2004. Tentative listing date - Not yet determined.

Sincerely,

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